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In re:

) Chapter 11  
)

Delphi Corporation, et al.

) Case No. 05-44481 (RDD)  
) (Jointly Administered)

Response to 22nd Omnibus Objection to Claims by Delphi Corporation, et al.; Sierra Liquidity Fund, LLC (Assignee); KTK Steel Drum Corporation (Assignor), Claim No. 16716

from: Sierra Liquidity Fund, LLC (Assignee); KTK Steel Drum Corporation (Assignor), Claim No. 16716, 2699 White Road, Ste. 255, Irvine, CA 92614, (949) 660-1144, ext. 17, fax: 949-660-0632, [saugust@sierrafunds.com](mailto:saugust@sierrafunds.com), [tgarza@sierrafunds.com](mailto:tgarza@sierrafunds.com)

to: Chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004

Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Attn: General Counsel)

Counsel for the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, IL 60606 (Attn: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese)

re: Sierra Liquidity Fund, LLC (Assignee); KTK Steel Drum Corporation (Assignor), Claim No. 16716

date: Wednesday, November 7, 2007

Sierra Liquidity Fund, LLC ("Sierra") has received the Debtor's 22nd Omnibus Objection to claims requesting that the above claim in the amount of \$26,076.60 be expunged on the basis that the claim and asserted liability was untimely filed.

Sierra Liquidity Fund, LLC (Assignee) and KTK Steel Drum Corporation (Assignor) ("KTK") Object to this Objection.

1. Claim # 16716 filed on September 26, 2007 for \$26,076.60 amended Claim # 48 for \$20,076.60 which was timely filed on October 18, 2005.
2. In addition, the Debtors own books & records acknowledge that \$26,076.60 remains due and owing as listed in the Schedule F.
3. Please find attached sufficient documentation supporting the filed Proof of Claim # 16716 in an amount of **\$26,076.60**.
4. Upon review of the filed Proof of Claim and supporting documentation, we dutifully request that Debtors and the Court allow Claim # 16716 for the full filed amount of \$26,076.60 as liquidated and undisputed.
5. To expedite this matter, we suggest a Stipulation Agreement be prepared for the amount of \$26,076.60 and sent immediately to Sierra's attention for signature.
6. Copies of the following have been enclosed with this response: The Notice of 22nd Omnibus Objection to Claim # 16716, the transfer agreement executed between Sierra Liquidity Fund, LLC (Assignee/Transferee) and KTK Steel Drum Corporation (Assignor), Proof of Claim # 16716 as originally filed amending Claim #48 by Sierra Liquidity Fund, LLC as Assignee and Attorney-In-Fact for KTK Steel Drum Corporation (Assignor) and the supporting documentation requested for claim # 16716 evidencing the amount of \$26,076.60 owed on Claim # 16716 filed by Sierra Liquidity Fund, LLC; Assignor: KTK Steel Drum Corporation
7. Sierra and KTK Steel Drum Corporation see no basis on behalf of the Debtor to expunge Claim # 16716 as an untimely filed Claim, as Claim #16716 is amending Claim #48 and Claim #48 was timely filed on October 18, 2005. The supporting claim documentation clearly show a preponderance of evidence that Claim #16716 in the amount of **\$26,076.60** remains due and owing as a valid unpaid pre-petition unsecured claim.

Please contact any of the following at your earliest convenience to resolve the objection.

Sierra Liquidity Fund, LLC Assignee and Attorney-In-Fact for KTK Steel Drum Corporation

Scott August  
949-660-1144, ext. 17  
[saugust@sierrafunds.com](mailto:saugust@sierrafunds.com)

Tammy Garza  
949-660-1144 ext. 22  
[tgarza@sierrafunds.com](mailto:tgarza@sierrafunds.com)

Jim Riley  
949-660-1144 ext. 16  
[jriley@sierrafunds.com](mailto:jriley@sierrafunds.com)

B 10 (Official Form 10) (04/07)

UNITED STATES BANKRUPTCY COURT <u>SOUTHERN</u> DISTRICT OF <u>NEW YORK</u>		PROOF OF CLAIM
Name of Debtor <b>Delphi Corporation, et al - DAS, LLC</b>		Case Number <b>05-44481 &amp; 05-44640</b>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): <b>Sierra Liquidity Fund</b>	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.  <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and address where notices should be sent: <b>Sierra Liquidity Fund 2699 White Road - # 255 Irvine, CA 92614 Telephone number: (949) 660-1144</b>	THIS SPACE IS FOR COURT USE ONLY	
Last four digits of account or other number by which creditor identifies debtor:	Check here <input type="checkbox"/> replaces if this claim <input checked="" type="checkbox"/> amends a previously filed claim, dated: <u>10/18/2005</u>	
<b>1. Basis for Claim</b> <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Other _____ <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed From _____ to _____ (date) (date)		
<b>2. Date debt was incurred:</b> <u>VARIOUS</u>	<b>3. If court judgment, date obtained:</b>	
<b>4. Classification of Claim.</b> Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time the case was filed. See reverse side for important explanations.		
<b>Unsecured Nonpriority Claim</b> \$ <u>26,076.60</u>  <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or c) none or only part of your claim is entitled to priority.	<b>Secured Claim</b> <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff) Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Other _____ <input type="checkbox"/> Motor Vehicle  Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____	
<b>Unsecured Priority Claim</b> <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority.  Amount entitled to priority \$ _____  Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).	<input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).  *Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	
<b>5. Total Amount of Claim at Time Case Filed:</b> \$ <u>26,076.60</u> (unsecured) (secured) (priority) (total) <u>\$26,076.60</u> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
<b>6. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.  <b>7. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.  <b>8. Date-Stamped Copy:</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		THIS SPACE IS FOR COURT USE ONLY
Date <b>09/17/2007</b>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <b>J.S. Riley, President</b>	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

## Transfer of Claim

### Delphi Corporation, Delphi Automotive Systems, LLC, et al.

This agreement (the "Agreement") is entered into between K.T.K. Steel Drum Corporation ("Assignor") and Sierra Liquidity Fund, LLC, Sierra Asset Management, LLC or assignee ("Assignee") with regard to the following matters:

1. Assignor in consideration of the sum of Thousand, Three Hundred Forty Dollars and Seventy One Cents (the "Purchase Price"), does hereby transfer to Assignee all of the Assignor's right, title and interest in and to all of the claims of Assignor, including the right to amounts owed under any executory contract and any respective cure amount related to the potential assumption and cure of such a contract (the "Claim"), against Delphi Corporation, Delphi Automotive Systems, LLC, et al. (affiliates, subsidiaries and other related debtors) (the "Debtor"), in proceedings for reorganization (the "Proceedings") in the United States Bankruptcy Court of New York, Southern District, in the current amount of not less than \$ 26,070.60 "the Claim Amount", and all rights and benefits of the Assignor relating to the Claim including, without limitation, Assignor's rights to receive interest, penalties and fees, if any, which may be paid with respect to the Claim, and all cash, securities, instruments, cure payments, and other property which may be paid or issued by the Debtor in satisfaction of the Claim. The Claim is based on amounts owed to Assignor by Debtor as set forth below and this assignment is an absolute and unconditional assignment of ownership of the Claim, and shall not be deemed to create a security interest.
2. Assignee shall be entitled to all distributions made by the Debtor on account of the Claim, even distributions made and attributable to the Claim being allowed in the Debtor's case, in an amount in excess of the Claim Amount. Assignor represents and warrants that the amount of the Claim is not less than the Claim Amount, that this amount is the true and correct amount owed by the Debtor to the Assignor, and that no valid defense or right of set-off to the Claim exists.
3. Assignor further represents and warrants that no payment has been received by Assignor or by any third party claiming through Assignor, in full or partial satisfaction of the Claim, that Assignor has not previously assigned, sold or pledged the Claim, in whole or in part, to any third party, that Assignor owns and has title to the Claim free and clear of any and all liens, security interests or encumbrances of any kind or nature whatsoever, and that there are no offsets or defenses that have been or may be asserted by or on behalf of the Debtor or any other party to reduce the amount of the Claim or to impair its value.
4. Should it be determined that any transfer by the Debtor to the Assignor is or could have been avoided as a preferential payment, Assignor shall repay such transfer to the Debtor in a timely manner. Should Assignor fail to repay such transfer to the Debtor, then Assignee, solely at its own option, shall be entitled to make said payment on account of the avoided transfer, and the Assignor shall indemnify the Assignee for any amounts paid to the Debtor. If the Bar Date for filing a Proof of Claim has passed, Assignee reserves the right, but not the obligation, to purchase the Trade Claim for the amount published in the Schedule F.
5. Assignor is aware that the Purchase Price may differ from the amount ultimately distributed in the Proceedings with respect to the Claim and that such amount may not be absolutely determined until entry of a final order confirming a plan of reorganization. Assignor acknowledges that, except as set forth in this agreement, neither Assignee nor any agent or representative of Assignee has made any representation whatsoever to Assignor regarding the status of the Proceedings, the condition of the Debtor (financial or otherwise), any other matter relating to the proceedings, the Debtor, or the likelihood of recovery of the Claim. Assignor represents that it has adequate information concerning the business and financial condition of the Debtor and the status of the Proceedings to make an informed decision regarding its sale of the Claim.
6. In the event that the Claim is disallowed, reduced, subordinated, or impaired for any reason whatsoever, Assignor agrees to immediately refund and pay to Assignee, a pro-rata share of the Purchase Price equal to the ratio of the amount of the Claim disallowed divided by the Claim, plus 8% interest per annum from the date of this Agreement. The Assignee, as set forth below, shall have no obligation to otherwise defend the Claim, and the refund obligation of the Assignor pursuant to this section shall be absolutely payable to Assignee without regard to whether Assignee defends the Claim. The Assignee or Assignor shall have the right to defend the claim, only at its own expense and shall not look to the counterparty for any reimbursement for legal expenses.
7. To the extent that it may be required by applicable law, Assignor hereby irrevocably appoints Assignee as its true and lawful attorney and authorizes Assignee to act in Assignor's stead, to demand, sue for, compromise and recover all such amounts as now are, or may hereafter become, due and payable for or on account of the Claim. Assignor grants unto Assignee full authority to do all things necessary to enforce the Claim and Assignor's rights thereunder. Assignor agrees that the powers granted by this paragraph are discretionary in nature and that the Assignee may exercise or decline to exercise such powers at Assignee's sole option. Assignee shall have no obligation to take any action to prove or defend the Claim's validity or amount in the Proceedings or in any other dispute arising out of or relating to the Claim, whether or not suit or other proceedings are commenced, and whether in mediation, arbitration, at trial, on appeal, or in administrative proceedings. Assignor agrees to take such reasonable further action, as may be necessary or desirable to effect the Assignment of the Claim and any payments or distributions on

account of the Claim to Assignee including, without limitation, the execution of appropriate transfer powers, corporate resolutions and consents.

8. Assignor shall forward to Assignee all notices received from the Debtor, the court or any third party with respect to the Claim, including any ballot with regard to voting the Claim in the Proceeding, and shall take such action with respect to the Claim in the proceedings, as Assignee may request from time to time. Assignor acknowledges that any distribution received by Assignor on account of the Claim from any source, whether in form of cash, securities, instrument or any other property or right, is the property of and absolutely owned by the Assignee, that Assignor holds and will hold such property in trust for the benefit of Assignee and will, at its own expense, promptly deliver to Assignee any such property in the same form received, together with any endorsements or documents necessary to transfer such property to Assignee.

9. In the event of any dispute arising out of or relating to this Agreement, whether or not suit or other proceedings is commenced, and whether in mediation, arbitration, at trial, on appeal, in administrative proceedings, or in bankruptcy (including, without limitation, any adversary proceeding or contested matter in any bankruptcy case filed on account of the Assignor), the prevailing party shall be entitled to its costs and expenses incurred, including reasonable attorney fees.

10. The terms of this Agreement shall be binding upon, and shall inure to the benefit of Assignor, Assignee and their respective successors and assigns.

11. Assignor hereby acknowledges that Assignee may at any time further assign the Claim together with all rights, title and interests of Assignee under this Agreement. All representations and warranties of the Assignor made herein shall survive the execution and delivery of this Agreement. This Agreement may be executed in counterparts and all such counterparts taken together shall be deemed to constitute a single agreement.

12. This contract is not valid and enforceable without acceptance of this Agreement with all necessary supporting documents by the Transferee, as evidenced by a countersignature of this Agreement. The Assignee may reject the proffer of this contract for any reason whatsoever.

13. This Agreement shall be governed by and construed in accordance with the laws of the State of California. Any action arising under or relating to this Agreement may be brought in any state or federal court located in California, and Assignor consents to and confers personal jurisdiction over Assignor by such court or courts and agrees that service of process may be upon Assignor by mailing a copy of said process to Assignor at the address set forth in this Agreement, and in any action hereunder, Assignor and Assignee waive any right to demand a trial by jury.

If you have filed a Proof of Claim please check here: ☒

Please include invoices, purchase orders, and/or proofs of delivery that relate to the claim.

Assignor hereby acknowledges and consents to all of the terms set forth in this Agreement and hereby waives its right to raise any objection thereto and its right to receive notice pursuant to rule 3001 of the rules of the Bankruptcy procedure.

IN WITNESS WHEREOF, the undersigned Assignor hereto sets his hand this 09 day of January, 2006.

ATTEST

By Mr. Joseph A. Kapler

Ms. Camella Toth  
Signature

Mr. Joseph A. Kapler

Ms. Camella Toth

(Print Name and Title)

732-985-0047

Phone Number

Sierra Liquidity Fund, LLC, Sierra Asset Management, LLC, et al.  
2699 White Rd, Ste 255, Irvine, CA 92614  
949-660-1144 x17; fax: 949-660-0632 [jiriley@sierrafunds.com](mailto:jiriley@sierrafunds.com)  
12/1/05

K.T.K. Steel Drum Corporation

Name of Company  
65 Midvale Road

Street Address

P.O Box 1392

City, State & Zip

Edison, New Jersey 08817

Fax Number

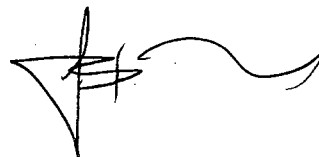
Email

732-985-2006

KTK985 @ AOL.Com

Agreed and Acknowledged,

Sierra Liquidity Fund, LLC, Sierra Asset Management, LLC, et al



UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

Sierra Liquidity Fund:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claim, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (the "Twenty-Second Omnibus Claims Objection"), dated October 26, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Second Omnibus Claims Objection is set for hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-SECOND OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON NOVEMBER 21, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Second Omnibus Claims Objection identifies 15 different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Tax Claims Subject To Modification" are those Claims filed by taxing authorities that the Debtors have determined are overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Claims identified as having a Basis For Objection of "Claims Subject To Modification That Are Subject To Prior Orders" are those Claims that were modified pursuant to prior orders and that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation That Are Subject To Prior Orders" are those Claims that were modified pursuant to prior orders and (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Second Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the November 29, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on November 29, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

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In re Delphi Corporation, et al.

Twenty-Second Omnibus Claims Objection

Case No. 05-44481 (RDD)

**EXHIBIT E-1 - UNTIMELY CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PIETRA JAMES 1130 SUZYLYNN YOUNGSTOWN, OH 44512	16717	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	10/05/2007	DELPHI CORPORATION (05-44481)
SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614	16716	Secured: Priority: Administrative: Unsecured: \$26,076.60 Total: \$26,076.60	09/26/2007	DELPHI CORPORATION (05-44481)
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION 33 WHITEHALL ST NEW YORK, NY 10004	16728	Secured: Priority: Administrative: UNL Unsecured: UNL Total: UNL	10/18/2007	DELPHI CORPORATION (05-44481)
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION TRIAL ATTORNEY 33 WHITEHALL ST NEW YORK, NY 10004	16727	Secured: Priority: UNL Administrative: Unsecured: UNL Total: UNL	10/18/2007	DELPHI CORPORATION (05-44481)

**Total:****4****\$26,076.60**

\*UNL stands for unliquidated



In re: DELPHI AUTOMOTIVE SYSTEMS LLC Debtor, Case No. 05-44640 Entity #39

## SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT, UNLIQUIDATED DISPUTED	AMOUNT OF CLAIM
1618350 - 10404219 JW HOLDINGS INC DBA US ENGINEERING CORP 2530 THORNWOOD SW GRAND RAPIDS MI 49519	ACCOUNTS PAYABLE	Disputed, Unliquidated	\$0.00
1618353 - 10399113 JWI CO LTD PALTAN MYEON 98 1 YULAM RI HWASUNG CITY 445 913 KYUNGGI DO SOUTH KOREA KOREA, REPUBLIC OF	ACCOUNTS PAYABLE	Disputed, Unliquidated	\$2,975.00
1644046 - 10395307 K & A EXCAVATING CONTRACTORS 198 MAJOR RD MONMOUTH JUNCTION NJ 08852	ENVIRONMENTAL CLAIMS POTENTIAL CLAIM ARISING FROM ENVIRONMENTAL SERVICE PROVIDERS	Contingent, Disputed, Unliquidated	Unknown
1618358 - 10404218 K & B DESIGN INC 3131 DISNEY ST CINCINNATI OH 45209	ACCOUNTS PAYABLE	Disputed, Unliquidated	\$0.00
1618361 - 10399114 K & D INDUSTRIES INC PO BOX 820 DEPT 17502 OWOSSO MI 488670820	ACCOUNTS PAYABLE		\$1,069.50
1618366 - 10399115 K & H PRECISION PRODUCTS INC 45 NORTON ST HONEOYE FALLS NY 14472	ACCOUNTS PAYABLE		\$68,235.60
1618370 - 10404737 K & K SCREW PRODUCTS 795 KIMBERLY DR CAROL STREAM IL 60188	ACCOUNTS PAYABLE	Disputed, Unliquidated	\$0.00
1618376 - 10399116 K & S INDUSTRIAL SERVICES EFT INC 15677 NOECKER WAY SOUTHGATE MI 48195	ACCOUNTS PAYABLE		\$36,713.04
1618380 - 10399117 K C WELDING SUPPLY INC 1309 MAIN ST ESSEXVILLE MI 48732	ACCOUNTS PAYABLE		\$42,234.95
1618390 - 10399118 K O M LAMB INC 4515 CULVER RD ROCHESTER NY 14622	ACCOUNTS PAYABLE		\$8,342.87
1618393 - 10399119 K T K STEEL DRUM CORP PO BOX 1394 EDISON NJ 08817	ACCOUNTS PAYABLE		\$26,076.60

In re: Delphi Corporation, et al.  
Case No. 05-44481 (RDD)

Fifteenth Omnibus Objection

**EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 11265 Date Filed: 07/27/06 Docketed Total: \$15,887.09 Filing Creditor Name and Address JR EDWARDS TRUCKING CO C O MICHAEL A STAUDT FAULKNER GARMAUSEN KEISTER &amp; SHENK COURTVIEW CENTER STE 300 100 S MAIN AVE SIDNEY OH 45365</p>	<p>Claim Holder Name and Address JR EDWARDS TRUCKING CO C O MICHAEL A STAUDT FAULKNER GARMAUSEN KEISTER &amp; SHENK COURTVIEW CENTER STE 300 100 S MAIN AVE SIDNEY OH 45365</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$15,887.09 \$15,887.09</p>	<p>Modified Total \$9,080.80</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$9,080.80 \$9,080.80</p>
<p>Claim: 48 Date Filed: 10/18/05 Docketed Total: \$20,076.60 Filing Creditor Name and Address K T K STEEL DRUM CORPORATION PO BOX 1394 65 MIDVALE RD EDISON NJ 08817</p>	<p>Claim Holder Name and Address K T K STEEL DRUM CORPORATION PO BOX 1394 65 MIDVALE RD EDISON NJ 08817</p> <p>Case Number* 05-44481 Secured Priority Unsecured \$20,076.60 \$20,076.60</p>	<p>Modified Total \$20,076.60</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$20,076.60 \$20,076.60</p>
<p>Claim: 9458 Date Filed: 07/13/06 Docketed Total: \$126,215.13 Filing Creditor Name and Address K TUBE CORPORATION C O ANDREW T KIGHT SOMMER BARNARD PC ONE INDIANA SQ STE 3500 INDIANAPOLIS IN 46204-2023</p>	<p>Claim Holder Name and Address K TUBE CORPORATION C O ANDREW T KIGHT SOMMER BARNARD PC ONE INDIANA SQ STE 3500 INDIANAPOLIS IN 46204-2023</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$126,215.13 \$126,215.13</p>	<p>Modified Total \$87,669.00</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$87,669.00 \$87,669.00</p>
<p>Claim: 4250 Date Filed: 05/01/06 Docketed Total: \$2,562.30 Filing Creditor Name and Address KAUTT &amp; BUX GMBH SCHIESSMAUER 9 HERRENBERG 71083 GERMANY</p>	<p>Claim Holder Name and Address KAUTT &amp; BUX GMBH SCHIESSMAUER 9 HERRENBERG 71083 GERMANY</p> <p>Case Number* 05-44481 Secured Priority Unsecured \$2,562.30 \$2,562.30</p>	<p>Modified Total \$2,562.30</p> <p>Case Number* 05-44640 Secured Priority Unsecured \$2,562.30 \$2,562.30</p>

\*See Exhibit F for a listing of debtor entities by case number

United States Bankruptcy Court  
Southern District of New York

_____	)	Chapter 11
In re	)	
Delphi Corporation., et al )	)	Case No. 05-44481 (RDD)
)	)	(Jointly Administered)
	)	
Debtor _____	)	

**NOTICE: FILING OF TRANSFER OF CLAIM PURSUANT TO FEDERAL RULE OF BANKRUPTCY  
PROCEDURE 3001(e)(2) or (4)**

NOTE: For purposes of this form, **transferor** refers to the claimant who is selling or otherwise assigning its claim, while **transferee** refers to the party who is purchasing or otherwise being assigned the claim.

To: K T K Steel Drum Corp  
PO Box 1394  
Edison, NJ 08817

Please note that your claim number 48 in the amount of \$20,076.60 has been transferred (**unless previously expunged by court order**) to:

Sierra Liquidity Fund  
2699 White Rd Ste 255  
Irvine, CA 92614

No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, YOU MUST, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE, FILE A WRITTEN OBJECTION TO THE TRANSFER WITH:**

US Bankruptcy Court  
Southern District of New York  
One Bowling Green  
New York, NY 10004

Kurtzman Carson Consultants LLC  
Delphi Transfer Objections  
2335 Alaska Ave  
El Segundo, CA 90245

Send a copy of your objection to the transferee. If you file an objection, a hearing may be scheduled. **IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEEE WILL BE SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.**

Date: September 18, 2007

By: \_\_\_\_\_ /s/  
Jonathan D Carameros

## Creditor Data for Claim Number 48

<b>Creditor Name:</b> Sierra Liquidity Fund <b>Creditor Notice Name:</b>	<b>Date Claim Filed:</b> 10/18/2005 <b>Delphi Claim #:</b> 48 <b>Court Claim #:</b> 48 <b>Amend/Replace?</b> No						
<b>Debtor Name:</b> Delphi Automotive Systems LLC <b>Case Number:</b> 05-44640							
<b>Claim Nature:</b> General Unsecured <b>Amount of Claim:</b> \$20,076.60	<b>Creditor Info Altered?</b> N <b>Objection Filed?</b> Y <b>Basis:</b> Wrong Debtor <b>Total Amount:</b> \$0.00 <b>Objection History</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Basis</th> <th style="width: 15%;">Status</th> <th style="width: 70%;">Notes</th> </tr> </thead> <tbody> <tr> <td>Wrong Debtor</td> <td>Resolved</td> <td>Subject to Order Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 Disallowing and Expunging Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims and Untimely Tax Claim, and (D) Claims Subject to Modification, Tax Claims Subject to Modification, and Modified Claims Asserting Reclamation Identified in Fifteenth Omnibus Claims Objection ("Fifteenth Omnibus Claims Objection Order") (Exhibit D-1 - Claims Subject to Modification)</td> </tr> </tbody> </table>	Basis	Status	Notes	Wrong Debtor	Resolved	Subject to Order Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 Disallowing and Expunging Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims and Untimely Tax Claim, and (D) Claims Subject to Modification, Tax Claims Subject to Modification, and Modified Claims Asserting Reclamation Identified in Fifteenth Omnibus Claims Objection ("Fifteenth Omnibus Claims Objection Order") (Exhibit D-1 - Claims Subject to Modification)
Basis	Status	Notes					
Wrong Debtor	Resolved	Subject to Order Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 Disallowing and Expunging Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims and Untimely Tax Claim, and (D) Claims Subject to Modification, Tax Claims Subject to Modification, and Modified Claims Asserting Reclamation Identified in Fifteenth Omnibus Claims Objection ("Fifteenth Omnibus Claims Objection Order") (Exhibit D-1 - Claims Subject to Modification)					
<b>Schedule:</b> <b>Schedule Amt:</b>							



## STEEL DRUM CORPORATION

P.O. Box 1094, Meadow Road Edison, NJ 08817-0094 Tel: 732-902-0000

NEW and RECONDITIONED STEEL DRUMS  
for INDUSTRIAL USES

## I N V O I C E

INVOICE # 50540 - DELCO

DATE

10/04/05

TAKEN BY

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ODELPHI CORPORATION  
ACCOUNTS PAYABLE  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901S  
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ODELPHI AUTOMOTIVE SYSTEMS  
DELCO REMY DIVISION  
760 JERSEY AVENUE REC'D DEPT.  
NEW BRUNSWICK, NJ 08901-0911 #

Delivered KTK EDISON, NJ NET/30DAYS. #460005925REL450143723

ITEM #	QUANTITY	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
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367	200	"RECONDITIONED" OPEN HEAD, STEEL, 55 GAL; STC UNLINED 20/18 GU, BLACK W/WH COVER, 2X3/4" BUNG QUICK LOCK RING	12.25	2450.00
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SUB TOTAL	2450.00
TAX	0.00
TOTAL	2450.00
NET TO PAY	2450.00

**KTK****STEEL DRUM CORPORATION**

P.O. Box 1394, Meadow Road, Edison, N.J. 08817 (732) 985-0447 FAX: (732)-2006

NEW and RECONDITIONED CONTAINERS  
for INDUSTRY NEEDS

SHIPPING MEMORANDUM

S.M. # 50540 - DELCO

DATE

10/04/05

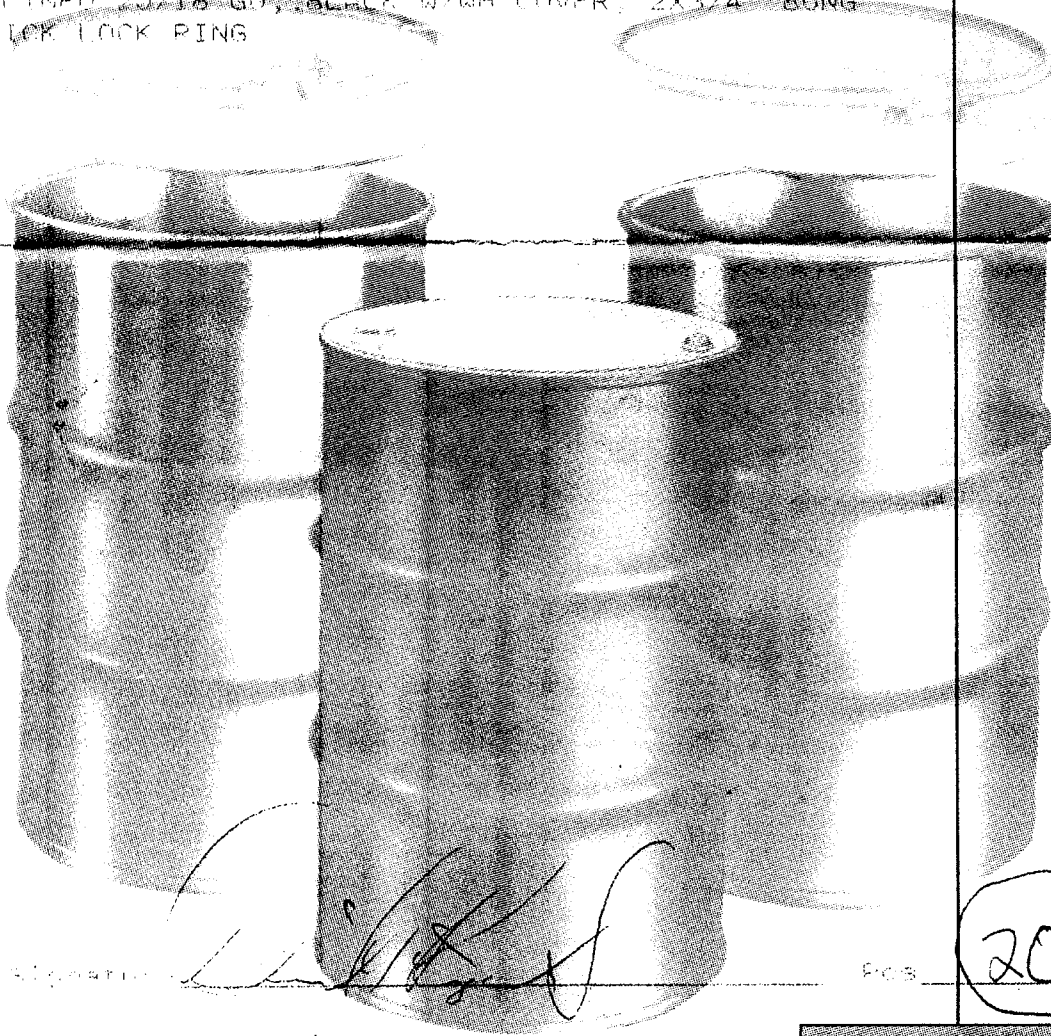
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ODELPHI CORPORATION  
ACCOUNTS PAYABLE  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901S  
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ODELPHI AUTOMOTIVE SYSTEMS  
DELCO REMY DIVISION  
760 JERSEY AVENUE REC'D DEPT.  
NEW BRUNSWICK, NJ 08901-0911 #

SHIP VIA		FOB	TERMS	PO #	
Delivered KTK		EDISON, NJ	NET/30 DAYS	#460005925REL450143723	
ITEM #	QUANTITY	DESCRIPTION		UNIT PRICE	EXTENDED PRICE
		REFERENCE		ITEM DISCOUNT	

367 200

"RECONDITIONED" OPEN HEAD, STEEL, 55 GAL; STC  
FINISHED 20/18 GU, BLACK W/WH COVER, 2X3/4" BUNG  
QUICK LOCK RING

Authorized Signature

Pcs

200

10/4/05

SUB TOTAL  
TAX  
TOTAL

NET TO PAY



STEEL DRUM CORPORATION

INVOICE # 50509 - DELCO

P.O. Box 1384, Edison, N.J. 08817-1384 TEL: (877) 447-8787 FAX: (732) 270-3100

NEW and RECONDITIONED STEEL DRUMS  
for INDUSTRY NEEDS

I N V O I C E

DATE

09/27/05

TAKEN BY

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DELPHI CORPORATION  
ACCOUNTS PAYABLE  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901

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DELPHI AUTOMOTIVE SYSTEMS  
DELCO REMY DIVISION  
760 JERSEY AVENUE REC'D DEPT.  
NEW BRUNSWICK, NJ 08901-0911 #

Delivered KTK EDISON, N.J. NET/30DAYS. #460005925REL450141170

ITEM	QUANTITY	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
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367	200	"RECONDITIONED" OPEN HEAD, STEEL, 55 GAL; STC UNLINED 20/18 GU, .BLACK W/WH COVER, 2X3/4" BUNG QUICK LOCK RING	12.25	2450.00
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GRAND TOTAL	2450.00
TAX	0.00
TOTAL	2450.00
PAID TO DATE	2450.00

# KTK

## STEEL DRUM CORPORATION

P.O. Box 1394, Meadow Road, Edison, N.J. 08817 (732) 985-0447 FAX: (732)-2006

NEW and RECONDITIONED CONTAINERS  
for INDUSTRY NEEDS

SHIPPING MEMORANDUM

S.M. # 50502 - DELCO

DATE  
09/27/05

TAKEN BY:  
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DELPHI CORPORATION  
ACCOUNTS PAYABLE  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901

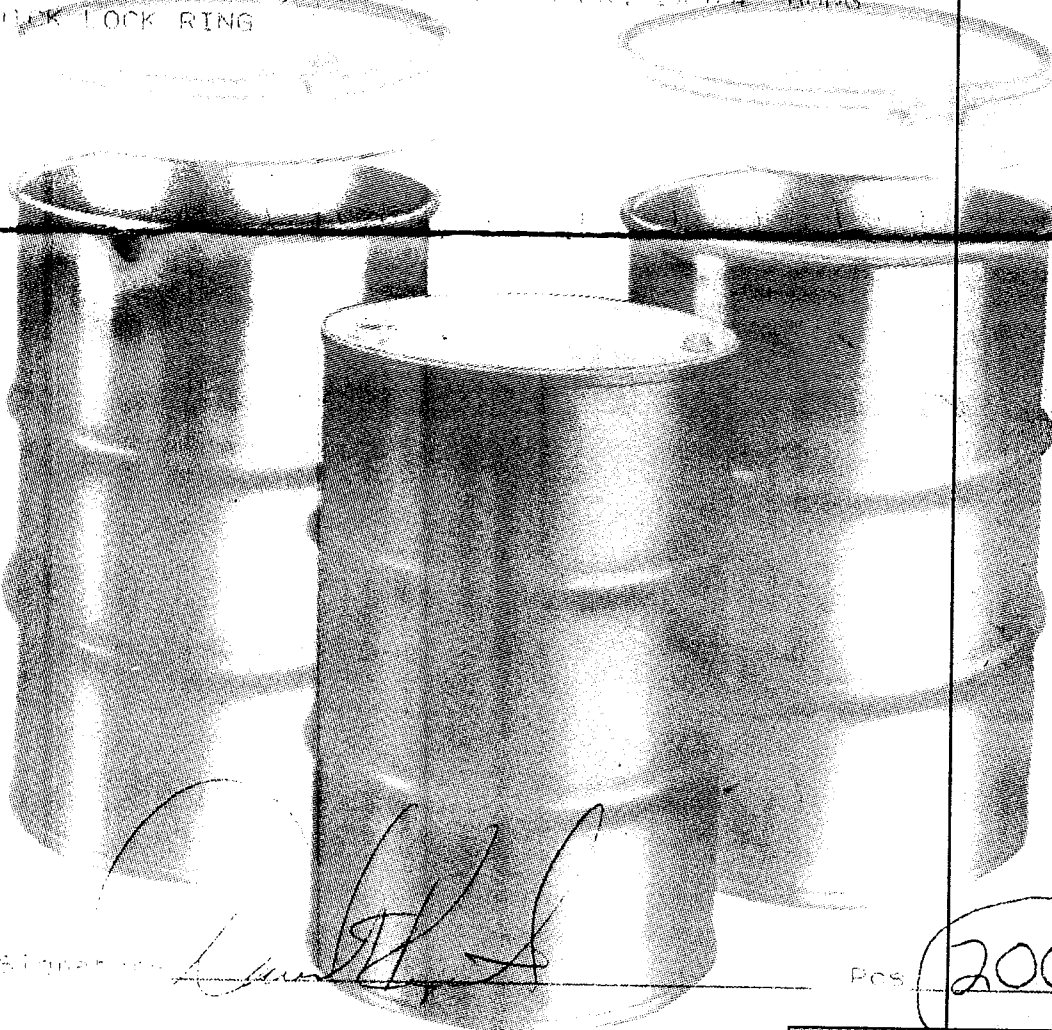
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DELPHI AUTOMOTIVE SYSTEMS  
DELCO REMY DIVISION  
760 JERSEY AVENUE REC'D DEPT.  
NEW BRUNSWICK, NJ 08901-0911 #

SHIP VIA Delivered KTK	FOB EDISON, N.J.	TERMS NET/30 DAYS	PO # #460005925REL450141170
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ITEM #	QUANTITY	DESCRIPTION REFERENCE	UNIT PRICE ITEM DISCOUNT	EXTENDED PRICE
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362	200	RECONDITIONED OPEN HEAD STEEL, 55 GAL. STC IMPROV 20" 18" GAL. BLACK WASH COVER, 2X3/4" BUNG QUICK LOCK RING		
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Authorized Signature

Pcs

200

SUB TOTAL  
TAX  
TOTAL

NET TO PAY





STEEL DRUM CORPORATION

P.O. Box 1094, Meadow Brook, Edison, NJ 08817 TEL: 732-967-8100 FAX: 732-967-8101

NEW and RECONDITIONED STEEL DRUMS  
for INDUSTRIAL USE

INVOICE

INVOICE # 50389 - DELCO

DATE  
08/29/05

TAKEN BY  
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DELPHI CORPORATION  
ACCOUNTS PAYABLE  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901

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DELPHI CORPORATION  
ACCOUNTS PAYABLE  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901

Delivered KTK EDISON, N.J. NET/30DAYS. #JBB00445 RELJBR06012 CONTINUE

ITEM #	QUANTITY	DESCRIPTION REFERENCE	UNIT PRICE TAXES/Discount	EXTENDED PRICE
367	200	"RECONDITIONED" OPEN HEAD, STEEL, 55 GAL; STC UNLINED 20/18 GU, BLACK W/WH COVER, 2X3/4" BUNG QUICK LOCK RING	12.25	2450.00

SUB TOTAL	2450.00
TAX	0.00
TOTAL	2450.00
NET TO PAY	2450.00

# KTK

## STEEL DRUM CORPORATION

P.O. Box 1394, Meadow Road, Edison, N.J. 08817 (732) 985-0447 FAX: (732)-2006

NEW and RECONDITIONED CONTAINERS  
for INDUSTRY NEEDS

S.M. # 50389 - DELCO

DATE

8/29/05

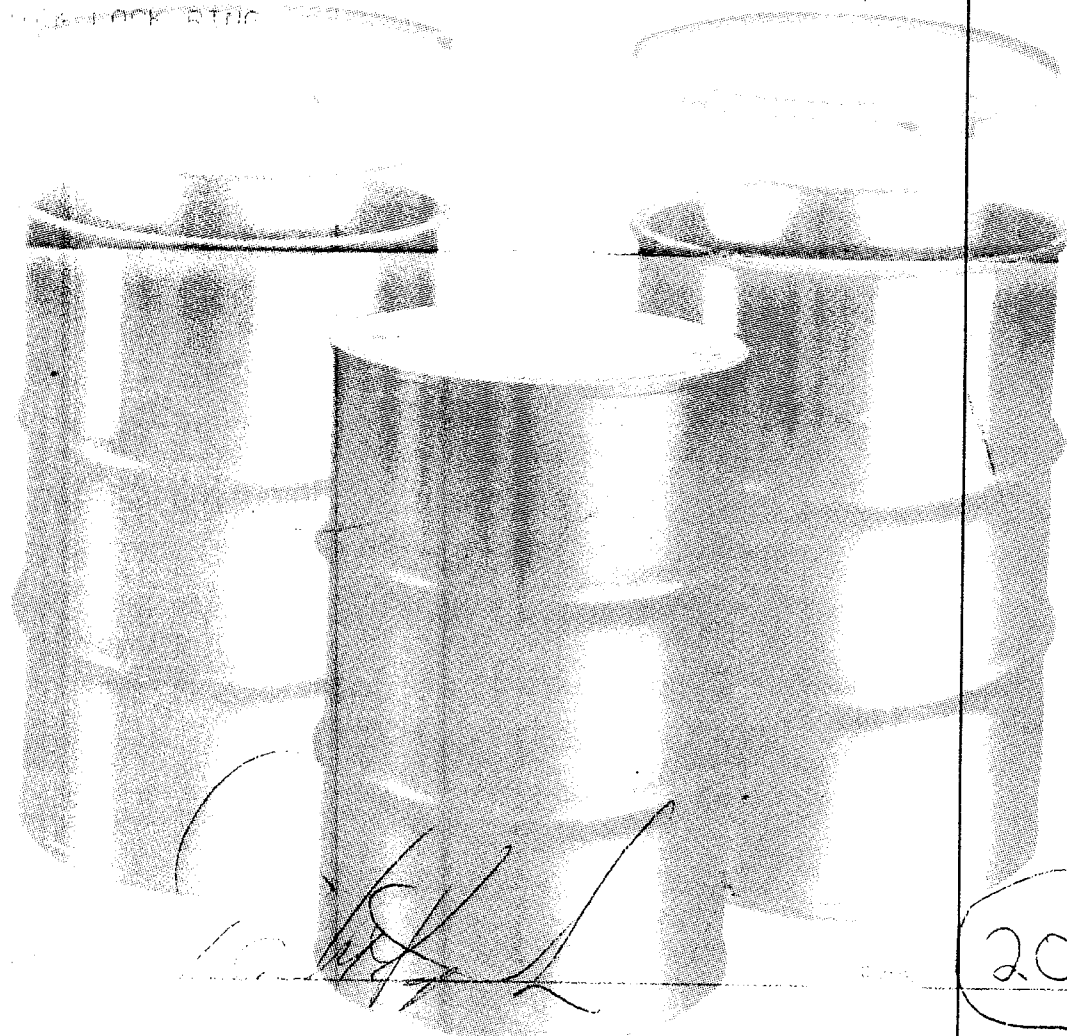
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STEEL DRUM CORPORATION  
ATTENTION: SALES  
TEL: (732) 985-0447  
NEW JERSEY 08817

SHIP VIA KTK FOB EDISON, N.J. TERMS 30 DAYS PO# 0000445 REF 1806012 CONTINUED ORDER

ITEM #	QUANTITY	DESCRIPTION REFERENCE	UNIT PRICE	EXTENDED PRICE
			ITEM DISCOUNT	
				

200

SUB TOTAL  
TAX  
TOTAL

NET TO PAY



STEEL DRUM CORPORATION

INVOICE # 50329 - DELCO

P.O. Box 1894, Meadow Road, Edison, N.J. 08812-0894 TEL 732-401-4000

NEW and RECONDITIONED DRUMS  
for INDUSTRIAL NEEDS

INVOICE

DATE  
08/15/05

TAXES  
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DELPHI CORPORATION  
ACCOUNTS PAYABLE  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901

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DELPHI AUTOMOTIVE SYSTEMS  
DELCO REMY DIVISION  
760 JERSEY AVENUE REC'D DEPT.  
NEW BRUNSWICK, NJ 08901-0911 #

EDISON, N.J.

NET/30DAYS.

#JBB00445 RELJBR06007

QUANTITY	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
	REFERENCE	ITEM'S COUNT	

67	200	"RECONDITIONED" OPEN HEAD, STEEL, 55 GAL; STC UNLINED 20/18 GU, .BLACK W/WH COVER, 2X3/4" BUNG QUICK LOCK RING	12.25	2450.00
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SUBTOTAL	2450.00
TAX	0.00
TOTAL	2450.00
NET TO PAY	2450.00

**KTK****STEEL DRUM CORPORATION**

P.O. Box 1394, Meadow Road, Edison, N.J. 08817 (732) 985-0447 FAX: (732)-2006

NEW and RECONDITIONED CONTAINERS  
for INDUSTRY NEEDS

S.M. # 50329 - DELCO

DATE

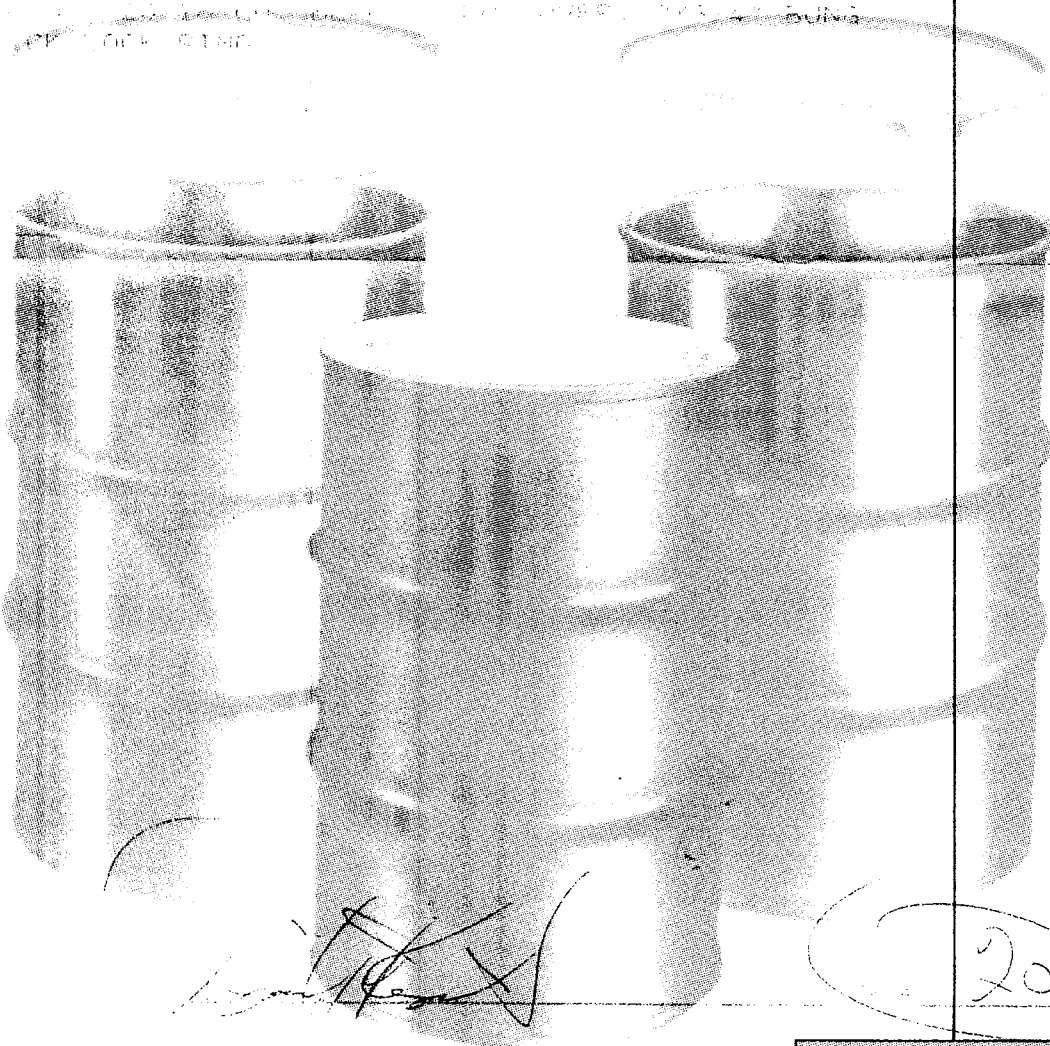
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OGENERAL MACHINE SYSTEMS  
DEFENSE DIVISION  
301 W. 10TH AVENUE REC'D DEPT  
DEFENSE, WASH. DC 20301-0911

SHIP VIA		FOB	TERMS	PO #	
Delivered KTK		EDISON, N. J.	NET/30 DAYS	#J8800445 RELJBR06007	
ITEM #	QUANTITY	DESCRIPTION		UNIT PRICE	EXTENDED PRICE
		REFERENCE		ITEM DISCOUNT	

SUB TOTAL  
TAX  
TOTAL

NET TO PAY

**KTK**

STEEL DRUM CORPORATION

P.O. Box 1884, Madison Road, Edison, NJ 08817-0884 TEL: 732-947-8000 FAX: 732-947-8008

NEW and RECONDITIONED STEEL DRUMS  
for INDUSTRIAL USES

## I N V O I C E

INVOICE # 50472 - DELCO

DATE

09/20/05

TAKEN BY

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ACCOUNTS PAYABLE  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901

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DELCO REMY  
RECEIVING DEPT.  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901 #JBS-0

Delivered KTK EDISON, N.J. NET/30DAYS. #460005925REL450138433

ITEM#	QUANTITY	DESCRIPTION REFERENCE	UNIT PRICE NEW DISCOUNT	EXTENDED PRICE
367	200	"RECONDITIONED" OPEN HEAD, STEEL, 55 GAL; STC UNLINED 20/18 GU, BLACK W/WH COVER, 2X3/4" BUNG QUICK LOCK RING	12.25	2450.00
396	48	RECONDITIONED OPEN HEAD 55GAL., DOT TYPE 17-H 18/16GU., UNLINED, BLACK/WHREDCB, 2X3/4" ICC RING & BOLT GASKET CEMENTED UN1A2/Y.300/S	18.95	909.60

GRAND TOTAL	3359.60
TAX	0.00
TOTAL	3359.60
NET TOTAL	3359.60

**KTK****STEEL DRUM CORPORATION**

P.O. Box 1394, Meadow Road, Edison, N.J. 08817 (732) 985-0447 FAX: (732)-2006

NEW and RECONDITIONED CONTAINERS  
for INDUSTRY NEEDS

SHIPPING MEMORANDUM

S.M. # 50472 - DELCO

DATE

09/20/05

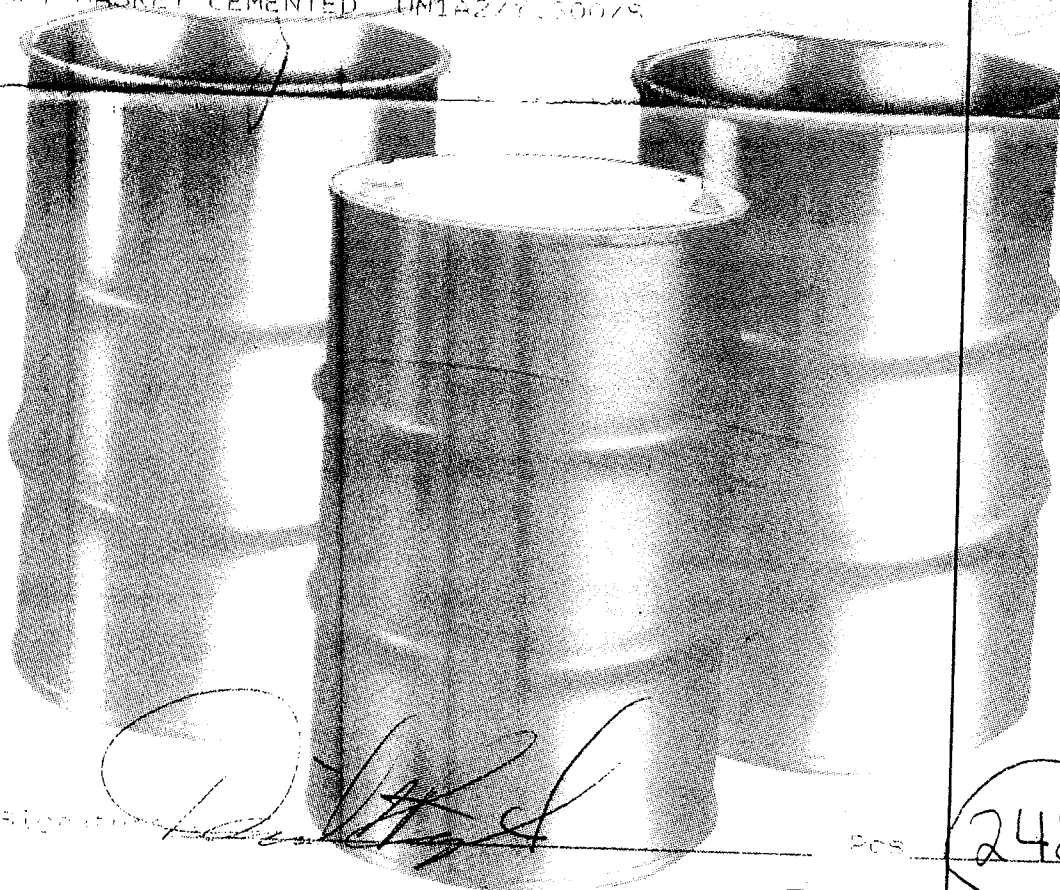
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ACCOUNTS PAYABLE  
760 TERSEY AVENUE  
NEW BRUNSWICK, NJ 08901S  
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ODELCO REMY  
RECEIVING DEPT.  
760 TERSEY AVENUE  
NEW BRUNSWICK, NJ 08901 #JBS-0SHIP VIA  
Delivered KTKFOB  
EDISON, N.J.TERMS  
NET/30 DAYSPO #  
#460005925REL450138433

ITEM #	QUANTITY	DESCRIPTION REFERENCE	UNIT PRICE ITEM DISCOUNT	EXTENDED PRICE
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367 200 "RECONDITIONED" OPEN HEAD STEEL, 55 GAL: STC  
UNLINED, BLACK/WHITE COVER, 2X3/4" BUNG  
QUICK LOCK RING

368 100 "RECONDITIONED" OPEN HEAD STEEL, DOT TYPE 17-H  
55 GAL, UNLINED, BLACK/WHITE COVER, 2X3/4" ICC RING &  
BOLT GASKET CEMENTED, UN1A2/Y, 30079



Authorized Signature

Pcs

248

SUB TOTAL  
TAX  
TOTAL

NET TO PAY

**KTK****STEEL DRUM CORPORATION**

P.O. Box 1394, Meadow Brook, Edison, NJ 08817 TEL: 201-447-4400 FAX: 201-447-4410

NEW and RECONDITIONED STEEL DRUMS  
for INDUSTRIAL NEEDS**I N V O I C E**

INVOICE # 50422 - DELCO

DATE

09/02/05

TAKEN BY

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ODELPHI CORPORATION  
ACCOUNTS PAYABLE  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901B  
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ODELPHI CORPORATION  
RECEIVING DEPT.  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901 #JBS-0SHIP VIA  
Delivered KTK EDISON, NJ NET/30DAYS. #JBB00445 REL

ITEM #	QUANTITY	DESCRIPTION REFERENCE	UNIT PRICE ITEM DISCOUNT	EXTENDED PRICE
367	200	"RECONDITIONED" OPEN HEAD, STEEL, 55 GAL; STC UNLINED 20/18 GU, BLACK W/WH COVER, 2X3/4" BUNG QUICK LOCK RING	12.25	2450.00
396	48	RECONDITIONED OPEN HEAD 55GAL., DOT TYPE 17-H 18/16GU., UNLINED, BLACK/WHREDCB, 2X3/4" ICC RING & BOLT GASKET CEMENTED UN1A2/Y.300/S	18.95	909.60

SUB TOTAL	3359.60
TAX	0.00
TOTAL	3359.60
NET TO PAY	3359.60



# KTK

## STEEL DRUM CORPORATION

P.O. Box 1394, Meadow Road, Edison, N.J. 08817 (732) 985-0447 FAX: (732)-2006  
NEW and RECONDITIONED CONTAINERS  
for INDUSTRY NEEDS

SHIPPING MEMORANDUM

S.M. # 50422 DELCO

DATE

09/06/05

TAKEN BY:

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DELPHI CORPORATION  
ACCOUNTS PAYABLE  
760 TERSEY AVENUE  
NEW BRUNSWICK, NJ 08901

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DELCO REMY  
RECEIVING DEPT.  
760 TERSEY AVENUE  
NEW BRUNSWICK, NJ 08901 #JBS-0

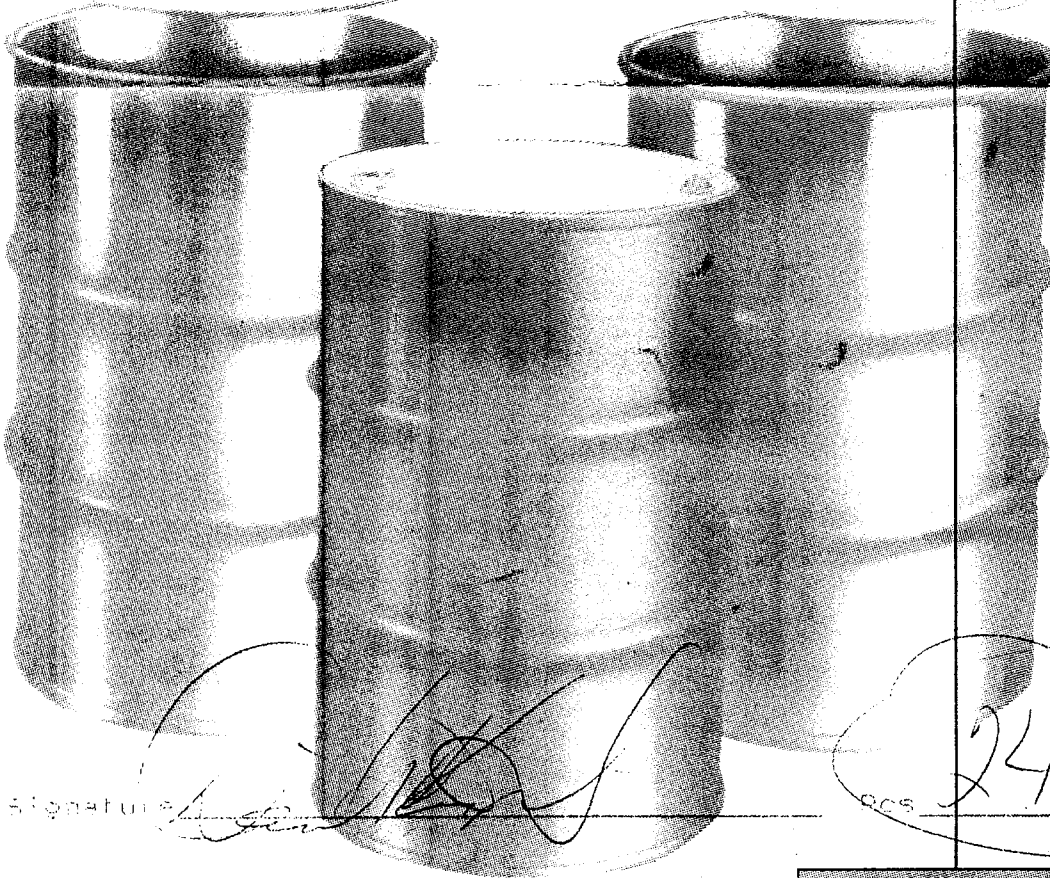
ITEM #	QUANTITY	DESCRIPTION REFERENCE	UNIT PRICE ITEM DISCOUNT	EXTENDED PRICE
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247 200

RECONDITIONED OPEN HEAD STEEL 55 GAL. STD  
UNLINED 20 18 GU. BLACK W/WH COVER. 2X3/4" RING  
QUICK LOCK RING

396 48

RECONDITIONED OPEN HEAD 55GAL. DOT TYPE 17-H  
18/16GU. UNLINED, BLACK/WH/REDDB. 2X3/4" ICC RING &  
BOLT GASKET CEMENTED UN182/1700/S

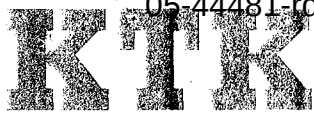


Authorized Signature

SUB TOTAL  
TAX  
TOTAL

NET TO PAY





STEEL DRUM CORPORATION

P.O. Box 1894, Meadow Road, Edison, NJ 08817-1894 TEL: (732) 411-1133

NEW and RECONDITIONED DRUMS  
for INDUSTRIAL USES

## I N V O I C E

INVOICE # 50359 - DELCO

DATE

08/22/05

TAKEN BY

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DELPHI CORPORATION  
ACCOUNTS PAYABLE  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901

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DELPHI AUTOMOTIVE SYSTEMS  
DELCO REMY DIVISION  
760 JERSEY AVENUE REC'D DEPT.  
NEW BRUNSWICK, NJ 08901-0911 #

SHIP VIA: Delivered KTK EDISON, N.J. NET/30DAYS. #JBB00445 RELJBR06012

ITEM#	QUANTITY	DESCRIPTION REFERENCE	UNIT PRICE ITEM DISCOUNT	EXTENDED PRICE
367	200	"RECONDITIONED" OPEN HEAD, STEEL, 55 GAL; STC UNLINED 20/18 GU, BLACK W/WH COVER, 2X3/4" BUNG QUICK LOCK RING	12.25	2450.00
396	48	RECONDITIONED OPEN HEAD 55GAL., DOT TYPE 17-H 18/16GU., UNLINED, BLACK/WHREDCB, 2X3/4" ICC RING & BOLT GASKET CEMENTED UN1A2/Y.300/S	18.95	909.60

SUB TOTAL	3359.60
TAX	0.00
TOTAL	3359.60
NET TOTAL	3359.60

# KTK

## STEEL DRUM CORPORATION

P.O. Box 1394, Meadow Road, Edison, N.J. 08817 (732) 985-0447 FAX: (732)-2006

NEW and RECONDITIONED CONTAINERS  
for INDUSTRY NEEDS

SALES REPORTING MEMORANDUM

S.M. # 50359 - DELCO

DATE

08/22/05

TAKEN BY:

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DELCO RAYMO, 21701  
ACCOUNTS PAYABLE  
760 TERSE, AVENUE  
NEW BRUNSWICK, NJ 08901

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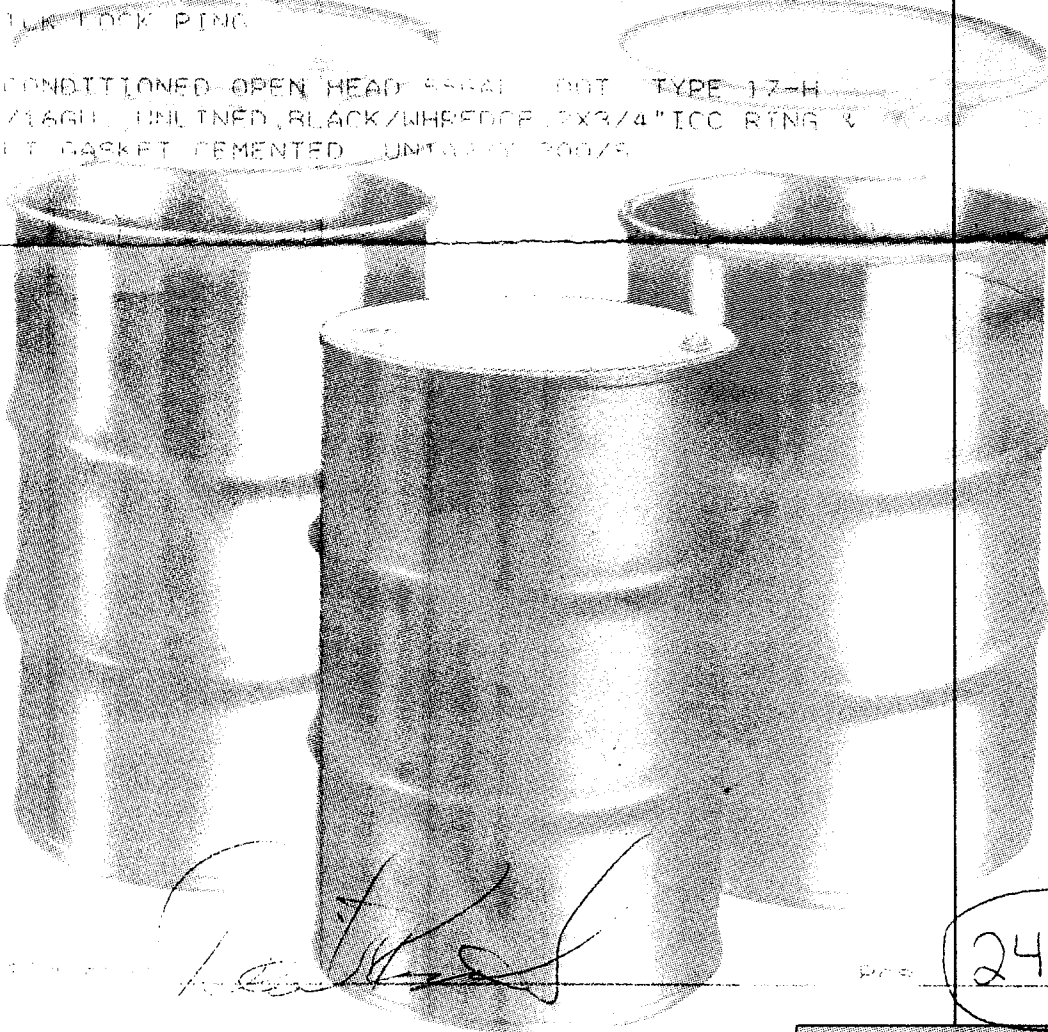
DELPHI AUTOMOTIVE SYSTEMS  
DELCO RAYMO DIVISION  
760 TERSE, AVENUE REC'D DEPT.  
NEW BRUNSWICK, NJ 08901-0911 #

SHIP VIA	FOB	TERMS	PO #
Delivered KTK	EDISON, N.J.	NET/30DAYS	#JBB00445 RELJBR06012

ITEM #	QUANTITY	DESCRIPTION REFERENCE	UNIT PRICE ITEM DISCOUNT	EXTENDED PRICE
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RECONDITIONED OPEN HEAD STEEL 55 GALS 40  
UNLINED BLACK/WH/EDGE 2X3/4" RING  
BULK LOCK RING

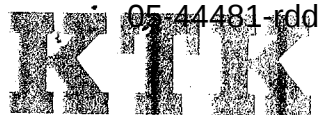
RECONDITIONED OPEN HEAD STEEL DOT TYPE 17-H  
55 GALS UNLINED BLACK/WH/EDGE 2X3/4" RING &  
PORT GASKET CEMENTED UNLINED 200/5



248

SUB TOTAL  
TAX  
TOTAL

NET TO PAY



STEEL DRUM CORPORATION

P.O. Box 1894, Madison Road, Edison, NJ 08817-0894 TEL: 732-944-7440 FAX: 732-944-7441  
NEW and RECONDITIONED STEEL DRUMS for INDUSTRIAL USE

INVOICE

INVOICE # 50282 - DELCO

DATE

08/04/05

TAKEN BY

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DELPHI CORPORATION  
ACCOUNTS PAYABLE  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901

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DELCO REMY  
RECEIVING DEPT.  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901 #JBS-0

Delivered ktk EDISON, NJ NET/30DAYS. #JBB00445 RELJBR06002 PETER WO

ITEM#	QUANTITY	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
367	200	"RECONDITIONED" OPEN HEAD, STEEL, 55 GAL; STC UNLINED 20/18 GU, BLACK W/WH COVER, 2X3/4" BUNG QUICK LOCK RING	12.25	2450.00
396	48	RECONDITIONED OPEN HEAD 55GAL., DOT TYPE 17-H 18/16GU., UNLINED, BLACK/WHREDCB, 2X3/4" ICC RING & BOLT GASKET CEMENTED UN1A2/Y.300/S	18.95	909.60

SUBTOTAL	3359.60
TAX	0.00
TOTAL	3359.60
NET TO PAY	3359.60

# KTK

# STEEL DRUM CORPORATION

P.O. Box 1394, Meadow Road, Edison, N.J. 08817 (732) 985-0447 FAX: (732)-2006

NEW and RECONDITIONED CONTAINERS  
for INDUSTRY NEEDS

S.M. # 50282 - DELCO

DATE \_\_\_\_\_

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SHIP VIA	FOB	TERMS	PO #
Delivered/ctk	EDISON, NJ	NET/30DAYS	#JBB00445 RELJBR06002 PETER WO

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STEEL DRUM CORPORATION

P.O. Box 1864, Meadow Brook, Edison, NJ 08817-0864 TEL: (732) 221-2200

NEW and RECONDITIONED STEEL DRUMS  
for INDUSTRIAL USE

INVOICE

INVOICE # 50447 - DELCO

DATE  
09/13/05

TAKEN BY  
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DELPHI CORPORATION  
ACCOUNTS PAYABLE  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901

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DELCO REMY  
RECEIVING DEPT.  
760 JERSEY AVENUE  
NEW BRUNSWICK, NJ 08901 #JBS-0

SHIP VIA Delivered KTK EDISON, NJ NET/30DAYS. #460005925REL

ITEM #	QUANTITY	DESCRIPTION REFERENCE	UNIT PRICE UNIT DISCOUNT	EXTENDED PRICE
367	200	"RECONDITIONED" OPEN HEAD, STEEL, 55 GAL; STC UNLINED 20/18 GU, BLACK W/WH COVER, 2X3/4" BUNG QUICK LOCK RING	12.25	2450.00
910	12	NEW OPEN HEAD, PLASTIC, 55 GALLON 34 DELCON SERIES, ALL BLUE PLAIN NO BUNG, SIDE SNAP RING UN1H2/Y130/S HIGH DENSITY FDA	32.35	388.20

SUB TOTAL	2838.20
TAX	0.00
TOTAL	2838.20
NET TO PAY	2838.20

# KTK

## STEEL DRUM CORPORATION

P.O. Box 1394, Meadow Road, Edison, N.J. 08817 (732) 985-0447 FAX: (732)-2006

NEW and RECONDITIONED CONTAINERS  
for INDUSTRY NEEDS

INTERPTING MEMORANDUM

S.M. # 50447 - DELCO

DATE

09/13/05

TAKEN BY:

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DELCO CORPORATION  
ACCOUNTS PAYABLE  
760 TERSEY AVENUE  
NEW BRUNSWICK, NJ 08901

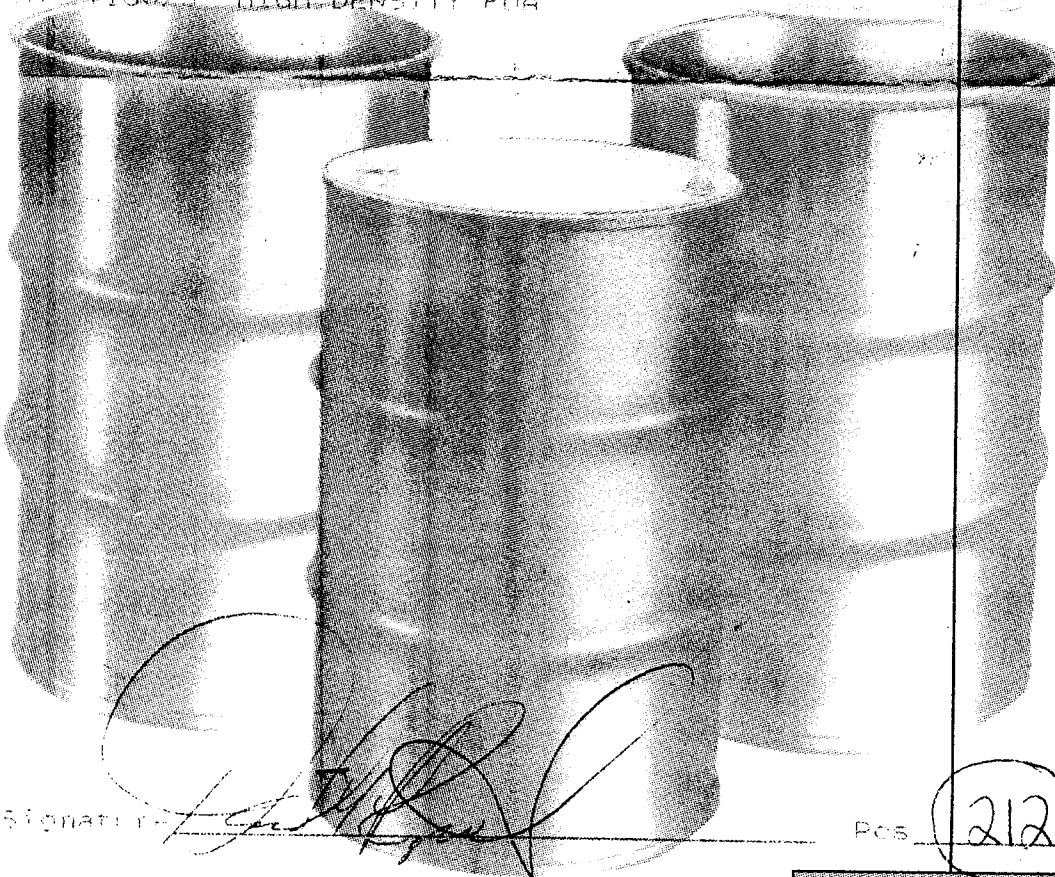
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DELCO REMY  
RECEIVING DEPT.  
760 TERSEY AVENUE  
NEW BRUNSWICK, NJ 08901 #JBS-0

SHIP VIA		FOB	TERMS	PO #	
DeliveredKTK		EDISON,NJ	NET/30DAYS	#460005925REL	
ITEM #	QUANTITY	DESCRIPTION		UNIT PRICE	EXTENDED PRICE
		REFERENCE		ITEM DISCOUNT	

367 200 "RECONDITIONED" OPEN HEAD STEEL 55 GAL: STD  
UNIT TRED 20/18 GU BLACK W/WH COVER, 2X3/4" BUNG  
QUICK LOCK RING

910 10 NEW OPEN HEAD PLASTIC 55 GALLON 34 DELCON  
SERIES ALL BLUE PLAIN NO BUNG, STD SNAP RING  
UNIT 12/14130/25 HIGH DENSITY FGA



Authorized Signature

Pcs

212

SUB TOTAL  
TAX  
TOTAL

NET TO PAY